The listing of claims will replace all prior versions, and listings, of claims in the application:

Listing of Claims:

1. (Original) A method of fabricating a semiconductor device comprising the steps of:

forming a first undercoat insulating film having a refractive index different from a refractive index of a substrate over the substrate having a light transmitting performance;

forming a second undercoat insulating film having a refractive index different from the refractive index of the first undercoat insulating film above the first undercoat insulating film;

forming a plurality of projected portions by partially etching the second undercoat insulating film;

forming an amorphous semiconductor film over the second undercoat insulating film formed with the plurality of projected portions; and

forming a crystalline semiconductor film by irradiating a laser beam from a rear face side of the substrate or both sides of a surface side and the rear face side of the substrate to the amorphous semiconductor film;

wherein the crystalline semiconductor film formed over the projected portions is made to constitute a channel forming region of TFT.

2. (Original) A method according to claim 1 wherein the semiconductor device is a liquid crystal display apparatus or an EL display apparatus.

3. (Original) A method according to claim 1 wherein the semiconductor device is any of a portable telephone, a video camera, a digital camera, a projector, a goggle type

display, a personal computer, a DVD player, an electronic book and a portable type information terminal.

4. (Original) A method of fabricating a semiconductor device comprising the steps of:

forming a first undercoat insulating film having a refractive index different from a refractive index of a substrate over the substrate having a light transmitting performance;

forming a plurality of recessed portions by partially etching the first undercoat insulating film;

forming a second undercoat insulating film having a refractive index different from the refractive index of the first undercoat insulating film over the first undercoat insulating film formed with the plurality of recessed portions;

forming an amorphous semiconductor film over the second undercoat insulating film; and

forming a crystalline semiconductor film by irradiating a laser beam from a rear face side of the substrate or both sides of a surface side and the rear face side of the substrate to the amorphous semiconductor film;

wherein the crystalline semiconductor film formed over the recessed portions is made to constitute a channel forming region of TFT.

5. (Original) A method according to claim 4 wherein the semiconductor device is a liquid crystal display apparatus or an EL display apparatus.

6. (Original) A method according to claim 4 wherein the semiconductor device is any of a portable telephone, a video camera, a digital camera, a projector, a goggle type display, a personal computer, a DVD player, an electronic book and a portable type information terminal.

7. (Original) A method of fabricating a semiconductor device comprising the steps of:

forming a first undercoat insulating film having a refractive index different from a refractive index of a substrate over the substrate having a light transmitting performance;

forming a plurality of projected portions by partially etching the first undercoat insulating film;

forming a second undercoat insulating film having a refractive index different from the refractive index of the first undercoat insulating film over the first undercoat insulating film formed with the plurality of projected portions;

forming an amorphous semiconductor film over the second undercoat insulating film; and

forming a crystalline semiconductor film by irradiating a laser beam from a rear face side of the substrate or both sides of a surface side and the rear face side of the substrate to the amorphous semiconductor film;

wherein the crystalline semiconductor film formed over the projected portions is made to constitute a channel forming region of TFT.

8. (Original) A method according to claim 7 wherein the semiconductor device is a liquid crystal display apparatus or an EL display apparatus.

9. (Original) A method according to claim 7 wherein the semiconductor device is any of a portable telephone, a video camera, a digital camera, a projector, a goggle type display, a personal computer, a DVD player, an electronic book and a portable type information terminal.

10. (Original) A semiconductor device formed by the steps of:

forming a first undercoat insulating film having a refractive index different from a refractive index of a substrate over the substrate having a light transmitting performance;

forming a second undercoat insulating film having a refractive index different from the refractive index of the first undercoat insulating film and having a plurality of projected portions over the first undercoat insulating film;

forming an amorphous semiconductor film over the second undercoat insulating film; and

forming a crystalline semiconductor film by irradiating a laser beam to the amorphous semiconductor film;

wherein the crystalline semiconductor film over the projected portions are made to constitute a channel forming region of TFT.

11. (Original) A device according to claim 10 wherein the semiconductor device is a liquid crystal display apparatus or an EL display apparatus.

12. (Original) A method according to claim 10 wherein the semiconductor device is any of a portable telephone, a video camera, a digital camera, a projector, a goggle type display, a personal computer, a DVD player, an electronic book and a portable type information terminal.

13. (Original) A semiconductor device formed by the steps of:

forming a first undercoat insulating film having a plurality of recessed portions and having a refractive index different from a refractive index of a substrate over the substrate having a light transmitting performance;

forming a second undercoat insulating film having a refractive index different from the refractive index of the first undercoat insulating film over the first undercoat insulating film;

forming an amorphous semiconductor film over the second undercoat insulating film; and

forming a crystalline semiconductor film by irradiating a laser beam to the amorphous semiconductor film;

wherein the crystalline semiconductor film over the recessed portions are made to form a channel forming region of TFT.

14. (Original) A device according to claim 13 wherein the semiconductor device is a liquid crystal display apparatus or an EL display apparatus.

15. (Original) A device according to claim 13 wherein the semiconductor device is any of a portable telephone, a video camera, a digital camera, a projector, a goggle type display, a personal computer, a DVD player, an electronic book and a portable type information terminal.

16. (Original) A semiconductor device formed by the steps of:

forming a first undercoat insulating film having a plurality of projected portions and having a refractive index different from a refractive index of a substrate over the substrate having a light transmitting performance;

forming a second undercoat insulating film having a refractive index different from the refractive index of the first undercoat insulating film over the first undercoat insulating film;

forming an amorphous semiconductor film over the second undercoat insulating film; and

forming a crystalline semiconductor film by irradiating a laser beam to the amorphous semiconductor film;

wherein the crystalline semiconductor film over the projected portions are made to form a channel forming region of TFT.

17. (Original) A device according to claim 16 wherein the semiconductor device is a liquid crystal display apparatus or an EL display apparatus.

18. (Original) A device according to claim 16 wherein the semiconductor device is any of a portable telephone, a video camera, a digital camera, a projector, a goggle type display, a personal computer, a DVD player, an electronic book and a portable type information terminal.

19. (New) A method of fabricating a semiconductor device comprising:

forming a first undercoat insulating film having a refractive index different from a refractive index of a substrate over the substrate having a light transmitting performance;

forming a second undercoat insulating film having a refractive index different from the refractive index of the first undercoat insulating film above the first undercoat insulating film;

forming a plurality of projected portions and a plurality of recessed portions by partially etching the second undercoat insulating film, the plurality of projected portions having a higher absorption rate of a laser beam than the plurality of recessed portions;

forming an amorphous semiconductor film over the second undercoat insulating film formed with the plurality of projected portions and the plurality of recessed portions; and

forming a crystalline semiconductor film by irradiating the laser beam from a rear face side of the substrate or both sides of a surface side and the rear face side of the substrate to the amorphous semiconductor film;

wherein the crystalline semiconductor film formed over the projected portions is made to constitute a channel forming region of TFT.

20. (New) A method of fabricating a semiconductor device comprising:

forming a first undercoat insulating film having a refractive index different from a refractive index of a substrate over the substrate having a light transmitting performance;

forming a plurality of projected portions and a plurality of recessed portions by partially etching the first undercoat insulating film, the plurality of recessed portions having a higher absorption rate of a laser beam than the plurality of projected portions;

forming a second undercoat insulating film having a refractive index different from the refractive index of the first undercoat insulating film over the first undercoat Insulating film formed with the plurality of projected portions and the plurality of recessed portions;

forming an amorphous semiconductor film over the second undercoat insulating film; and

forming a crystalline semiconductor film by irradiating the laser beam from a rear face side of the substrate or both sides of a surface side and the rear face side of the substrate to the amorphous semiconductor film;

wherein the crystalline semiconductor film formed over the recessed portions is made to constitute a channel forming region of TFT.

21. (New) A method of fabricating a semiconductor device comprising:

forming a first undercoat insulating film having a refractive index different from a refractive index of a substrate over the substrate having a light transmitting performance;

forming a plurality of projected portions and a plurality of recessed portions by partially etching the first undercoat insulating film, the plurality of projected portions having a higher absorption rate of a laser beam than the plurality of recessed portions;

forming a second undercoat insulating film having a refractive index different from the refractive index of the first undercoat insulating film over the first undercoat insulating film formed with the plurality of projected portions and the plurality of recessed portions;

forming an amorphous semiconductor film over the second undercoat insulating film; and

forming a crystalline semiconductor film by irradiating the laser beam from a rear face side of the substrate or both sides of a surface side and the rear face side of the substrate to the amorphous semiconductor film;

wherein the crystalline semiconductor film formed over the projected portions is made to constitute a channel forming region of TFT.

22. (New) A semiconductor device formed by the steps of:

forming a first undercoat insulating film having a refractive index different from a refractive index of a substrate over the substrate having a light transmitting performance;

forming a second undercoat insulating film having a refractive index different from the refractive index of the first undercoat insulating film and having a plurality of projected portions and a plurality of recessed portions over the first undercoat insulating film, the plurality of projected portions having a higher absorption rate of a laser beam than the plurality of recessed portions;

forming an amorphous semiconductor film over the second undercoat insulating film; and

forming a crystalline semiconductor film by irradiating the laser beam to the amorphous semiconductor film;

wherein the crystalline semiconductor film over the projected portions are made to constitute a channel forming region of TFT.

23. (New) A semiconductor device formed by the steps of:

forming a first undercoat insulating film having a plurality of projected portions and a plurality of recessed portions and having a refractive index different from a refractive index of a substrate over the substrate having a light transmitting performance, the plurality of recessed portions having a higher absorption rate of a laser beam than the plurality of projected portions;

forming a second undercoat insulating film having a refractive index different from the refractive index of the first undercoat insulating film over the first undercoat Insulating film;

forming an amorphous semiconductor film over the second undercoat insulating film; and

forming a crystalline semiconductor film by irradiating the laser beam to the amorphous semiconductor film;

wherein the crystalline semiconductor film over the recessed portions are made to form a channel forming region of TFT.

24. (New) A semiconductor device formed by the steps of:

forming a first undercoat insulating film having a plurality of projected portions and a plurality of recessed portions and having a refractive index different from a refractive index of a substrate over the substrate having a light transmitting performance, the plurality of projected portions having a higher absorption rate of a laser beam than the plurality of recessed portions;

forming a second undercoat insulating film having a refractive index different from the refractive index of the first undercoat insulating film over the first undercoat insulating film;

forming an amorphous semiconductor film over the second undercoat insulating film; and

forming a crystalline semiconductor film by irradiating the laser beam to the amorphous semiconductor film;

wherein the crystalline semiconductor film over the projected portions are made to form a channel forming region of TFT.